IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 962 OF 2000

The Commissioner of Income Tax,
City-VI, Mumbai. ...Appellant
V/s
MIRC Electronics Ltd. ...Respondent

Dr.P. Daniel for Appellant.
Mr.Subhash S. Shetty for Respondent.

CORAM : S. RADHAKRISHNAN AND
A.S. AGUIAR, JJ.

DATED : JUNE 21, 2005.

P.C. :-

. Heard learned Counsel for the appellant and learned Counsel for the respondent.

. Perused the order of the Tribunal dated 13th December, 1999. As mentioned in the said order, the Commissioner of Income Tax has held that there is no evidence directly affecting the appellant and concealment was not established by any cogent evidence. Tribunal has made a remark that mere suspicion cannot be made ground for levy of penalty and has clearly concluded that there is no evidence that the said

contribution of Rs.10 lakhs or a portion of it has come back to the assessee at any stage. In the circumstances, we find the case purely based on the finding of facts. There is no substantial question of law in this appeal.

. Hence, Appeal is dismissed.

(S. RADHAKRISHNAN, J.)

(A.S. AGUIAR, J.)